

# 2003 MICHIGAN SBT Recapture of Capital Acquisition Deduction

Issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

1. Name	2. Federal Employer ID No. (FEIN) or TR No.
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## PART 1: DISPOSITION OF DEPRECIABLE REAL PROPERTY ACQUIRED IN TAX YEARS BEGINNING BEFORE OCTOBER 1, 1989

3. Enter all depreciable **real property located in Michigan** that was sold or otherwise disposed of during the tax year.  
Include property acquired on or after January 1, 1976 and in tax years beginning before October 1, 1989.

a. Description	b. Location	c. Date Acquired	d. Date Sold	e. Gross Sales Price	f. Gain or (Loss)
4. Total columns 3e and 3f. A loss on 4f will increase recapture				4.	

5. **Adjusted Proceeds.** If line 4f is a gain, subtract it from 4e. If line 4f is a loss, add it to 4e ..... 5. \_\_\_\_\_  
**If taxable in another state, complete lines 6 and 7; otherwise, go to line 8.**

6. Apportioned gains or (losses). Multiply line 4f by the percentage  
from C-8000H, line 16 or line 19, whichever applies ..... 6. \_\_\_\_\_

7. Apportioned Adjusted Proceeds. If line 6 is a gain, subtract it from 4e. If line 6 is a loss, add it to 4e ..... 7. \_\_\_\_\_

## PART 2: DISPOSITION OF DEPRECIABLE PERSONAL PROPERTY ACQUIRED IN TAX YEARS BEGINNING BEFORE OCTOBER 1, 1989

8. Enter all depreciable **personal property** that was sold or otherwise disposed of during the tax year.  
Include property acquired on or after January 1, 1976 and in tax years beginning before October 1, 1989.

a. Description	b. Location	c. Date Acquired	d. Date Sold	e. Gross Sales Price	f. Gain or (Loss)
9. Total columns 8e and 8f. A loss on 9f will increase recapture				9.	

10. **Adjusted Proceeds.** If line 9f is a gain, subtract it from 9e. If line 9f is a loss, add it to 9e ..... 10. \_\_\_\_\_  
**If taxable in another state, complete line 11; otherwise, go to line 12.**

11. Apportioned Adjusted Proceeds. Multiply line 10 by the percentage from C-8000H, line 23 ..... 11. \_\_\_\_\_

### PART 3: DISPOSITION OF REAL AND PERSONAL PROPERTY ACQUIRED IN TAX YEARS BEGINNING AFTER SEPTEMBER 30, 1989 - VARIOUS

12. Enter all depreciable **real and personal property** that was sold or otherwise disposed of during the tax year. Include: (1) Property acquired in tax years beginning after September 30, 1989 and before January 1, 1997, (2) Real and personal property acquired in tax years beginning after December 31, 1996 and before January 1, 2000 and located in Michigan, or moved into Michigan after acquisition in tax years beginning after December 31, 1996 and before January 1, 2000, and (3) All mobile tangible assets acquired in tax years beginning after December 31, 1996 and before January 1, 2000.

a. Description	b. Location	c. Date Acquired	d. Date Sold	e. Gross Sales Price	f. Gain or (Loss)
13. Total columns 12e and 12f. A loss on 13f will increase recapture ..... 13.					

14. **Adjusted Proceeds.** If line 13f is a gain, subtract it from 13e. If line 13f is a loss, add it to 13e ..... 14. \_\_\_\_\_  
**If taxable in another state, complete line 15; otherwise, go to line 16.**

15. Apportioned Adjusted Proceeds. Multiply line 14 by the percentage from C-8000H, line 16 or 19 ..... 15. \_\_\_\_\_

### PART 4: TRANSFERS OUT OF MICHIGAN OF ALL DEPRECIABLE REAL AND PERSONAL PROPERTY, OTHER THAN MOBILE TANGIBLE ASSETS, ACQUIRED IN TAX YEARS BEGINNING AFTER DECEMBER 31, 1996 THAT WERE ELIGIBLE FOR A CAPITAL ACQUISITION DEDUCTION

16. Enter all depreciable **real and personal property** transferred outside Michigan, other than mobile tangible assets, acquired in tax years beginning after December 31, 1996 and before January 1, 2000, that were eligible for a capital acquisition deduction.

a. Description	b. Location	c. Date Acquired	d. Date Transferred	e. Adjusted Federal Basis

17. Total column 16e ..... 17. \_\_\_\_\_  
**If taxable in another state, complete line 18; otherwise, go to line 19.**

18. Apportioned total federal basis. Multiply line 17 by the percentage from Form C-8000H, line 16 or 19, whichever applies ..... 18. \_\_\_\_\_

### PART 5: TOTAL RECAPTURE

19. **TOTAL RECAPTURE of Capital Acquisition Deduction.** Add lines 5, 10, 14 and 17 OR lines 7, 11, 15 and 18, whichever apply. Enter here and on Form C-8000, line 35 ..... 19. \_\_\_\_\_